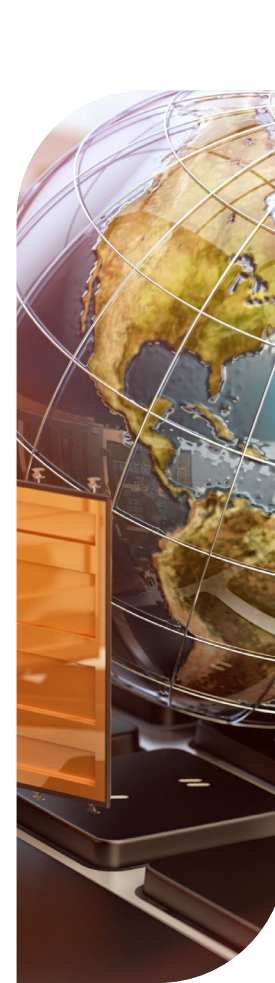




# **SPLIT TARIFF LINE REPORTING/ SWAPPING**

## **IMCR SCENARIOS FOR IEEPA**

Updated 2/23/2026



# SPLIT TARIFF LINE REPORTING – GENERAL INFORMATION

The concept of split tariff line reporting was introduced by CBP in March 2025 when Steel and Aluminum Derivatives were added to the 232 Reporting requirements. CBP has modified their rules around this reporting several times as different commodity/country tariffs have been introduced. ONESOURCE has added this ability to split tariff lines as well as the benefit of automatically “swapping” out applicable chapter 99’s depending on the type of split. This document explains how IEEPA has now been added to ONESOURCE Split Tariff Line Reporting/Swapping logic.

Please keep in mind:

- The Split Tariff Line Reporting/Swapping Logic for IEEPA is current as of 2/23/2026. Future Updates/Additions will need to be analyzed and incorporated into future Code Delivery Dates. For information regarding the Section 122 Split Tariff Line Reporting/Swapping logic, please refer to that information in the Help and Support center.
- To report any type of Split Tariff Line Reporting, you must
  - Utilize Item Master Custom Rules (IMCR)
  - We have tried to utilize as few chapter 99’s as possible when filling out the IMCR, but keep in mind CBP has different requirements per commodity and country, so we will swap out tariffs between the split tariff lines to meet guidance.
  - Please see the various sections on how each split tariff should be reported in IMCR and how we will handle the various swapping requirements in the CBP reports and files.

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# IEEPA SPLIT TARIFF LINE REPORTING/SWAPPING – STEEL/ALUM DERIVATIVES

- Currently for Steel/Alum Derivative Reporting, there are a few different requirements that need to be followed depending on the country.
- This is current as of 2/23/2026 and subject to change without notice.
  - [IEEPA Fentanyl for CN](#)
  - [IEEPA Fentanyl for CA/MX](#)
  - [IEEPA Fentanyl for BR/IN](#)
  - [IEEPA Reciprocal for JP and EU Countries](#)
  - [Everyone Else](#)
- Link here to see guidance from CBP on Tariff Line Break out
  - [Steel Guidance on Tariff Line Breakout](#)
  - [Aluminum Guidance on Tariff Line Breakout](#)

# STEEL – CBP IEEPA GUIDANCE ON TARIFF LINE BREAKOUT

CSMS # 65236374 - UPDATED GUIDANCE: Import Duties on Imports of Steel and Steel Derivative Products

In the case where the value of the steel content is less than the entered value of the imported article, the good must be reported on two lines. The first line will represent the non-steel content while the second line will represent the steel content. Each line should be reported in accordance with the below instructions.

Non-Steel content, first line:

- Ch 1-97 HTS, this same HTS must be reported on both lines.
- Country of origin, same must be reported on both lines.
- Total entered value of the article less the value of steel content.
- Report the total quantity of the imported goods.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

Steel content, second line:

- Same Ch. 1-97 HTS reported on the first line.
- Same country of origin reported on the first line.
- Report 0 for quantity for the Ch. 1- 97 HTS.
- Report the value of steel content.
- Report the Section 232 duties based on the value of steel content with the Chapter 99 HTS.
- Report a second quantity (of the steel content) in kilograms with the Chapter 99 HTS.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

# ALUMINUM – CBP IEEPA GUIDANCE ON TARIFF LINE BREAKOUT

CSMS # 65236645 - UPDATED GUIDANCE: Import Duties on Imports of Aluminum and Aluminum Derivative Products

Where the value of the aluminum content is less than the total entered value of the imported article, the good must be reported on two lines. The first line will represent the non-aluminum content while the second line will represent the aluminum content. Each line should be reported in accordance with the below instructions.

Non-Aluminum content, first line:

- Ch 1-97 HTS, this same HTS must be reported on both lines.
- Country of origin, same must be reported on both lines.
- Total entered value of the article less the value of aluminum content.
- Report the total quantity of the imported goods.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

Aluminum content, second line:

- Same Ch. 1-97 HTS reported on the first line.
- Same country of origin reported on the first line.
- Report 0 for quantity for the Ch. 1- 97 HTS.
- Report the value of aluminum content.
- Report the Section 232 duties based on the value of aluminum content with the Chapter 99 HTS.
- Report a second quantity (of the aluminum content) in kilograms with the Chapter 99 HTS.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

# STEEL/ALUM DERIVATIVES - IEEPA FENTANYL FOR CN

- Currently for China (CN) the derivative reporting allows for:
  - IEEPA Reciprocal (IEEPA-R) Duty is required on the Non-Metal portion of the split tariff line reporting.
  - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99038803 – 301 (0 Value/0 Conversion Factor)
  - 99030124 – CN IEEPA Fentanyl (IEEPA-F) (0 Value/0 Conversion Factor)
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
  - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99038803 - 301 (0 Value/Non-metal 301 Duty)
    - 99030124 – CN IEEPA-F (0 Value/Non-Metal IEEPA-F Duty)
    - 99030125 - IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99038803 - 301 (0 Value/Metal 301 Duty)
    - 99030124 – CN IEEPA-F (0 Value/Metal IEEPA-F Duty)
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# STEEL/ALUM DERIVATIVES - IEEPA FENTANYL FOR CN

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                            |                     |                       |                    |                      |                         |                       |                 |                     | Expand/Collapse All | Show/Hide Filter |
|-------------------------------------|----------------------------|---------------------|-----------------------|--------------------|----------------------|-------------------------|-----------------------|-----------------|---------------------|---------------------|------------------|
|                                     | Rule ID                    | Target              | Start Effective Date  | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index | Match Hts Number    | Match Hts Number 2  | Match Code       |
|                                     |                            |                     |                       |                    | SPLIT-STEEL-CN       |                         |                       |                 |                     |                     |                  |
| ▼ <a href="#">Edit</a>              | <a href="#">Deactivate</a> | 148                 | Transactions          | 2025-09-26         | 2099-12-31           | SPLIT-STEEL-CN          | CN                    |                 | 7301201000          |                     | N                |
| Add new record                      |                            |                     |                       |                    |                      |                         |                       |                 |                     |                     |                  |
| Match Record                        | Match Hts Number           | Update To Hts Index | Update To Status Code | Hts Sequence       | Value Percent        | Multiplier              | Unit Value            | Weight          | HTS UOM Conv Factor |                     |                  |
| <input type="checkbox"/>            |                            | 99038803            | P                     | 1                  | 0                    | 1                       | 0                     |                 |                     |                     |                  |
| <input type="checkbox"/>            |                            | 99030124            | P                     | 2                  | 0                    | 1                       | 0                     |                 |                     |                     |                  |
| <input type="checkbox"/>            |                            | 99030133            | P                     | 3                  | 0                    | 1                       | 0                     |                 |                     |                     |                  |
| <input checked="" type="checkbox"/> | 7301201000                 | 7301201000          | P                     | 4                  | 0                    | 1                       | 0.8                   |                 |                     |                     |                  |
| <input type="checkbox"/>            |                            | 99038190            | P                     | 5                  | 0                    | 1                       | 0.2                   |                 | 0.076               |                     |                  |

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1 items in 1 pages

# STEEL/ALUM DERIVATIVES – IEEPA FENTANYL FOR CN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-STEEL-CN |
| 5  | MatchCountryOfOrigin      | CN             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 7301201000     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         |                |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99038803       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         |                |
| 24 | MatchRecordClock1         | N              |
| 25 | UpdateToHtsIndexClock1    | 99030124       |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0              |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         |                |
| 33 | MatchRecordClock2         | N              |
| 34 | UpdateToHtsIndexClock2    | 99030133       |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0              |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    |                |
| 40 | AddHTSUOMConvFactorClock2 |                |

|    |                           |            |
|----|---------------------------|------------|
| 41 | MatchHTSNumClock3         | 7301201000 |
| 42 | MatchRecordClock3         | Y          |
| 43 | UpdateToHtsIndexClock3    | 7301201000 |
| 44 | UpdateToStatusCodeClock3  | P          |
| 45 | ValuePercentClock3        | 0          |
| 46 | UnitValueClock3           | 0.8        |
| 47 | WeightClock3              |            |
| 48 | HTSUOMConvFactorClock3    |            |
| 49 | AddHTSUOMConvFactorClock3 |            |
| 50 | MatchHTSNumClock4         |            |
| 51 | MatchRecordClock4         | N          |
| 52 | UpdateToHtsIndexClock4    | 99038190   |
| 53 | UpdateToStatusCodeClock4  | P          |
| 54 | ValuePercentClock4        | 0          |
| 55 | UnitValueClock4           | 0.2        |
| 56 | WeightClock4              |            |
| 57 | HTSUOMConvFactorClock4    | 0.076      |
| 58 | AddHTSUOMConvFactorClock4 |            |

# STEEL/ALUM DERIVATIVES - IEEPA FENTANYL FOR CA/MX

- Currently for Canada and Mexico (CA and MX) the derivative reporting allows for:
  - IEEPA-F will be removed from the Metal portion of the split tariff line reporting.
  - IEEPA-R Exclusion for CA/MX products on the Non-Metal portion of the split tariff line reporting.
  - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030110 – CA IEEPA-F (0 Value/0 Conversion Factor)
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
  - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030110 – CA IEEPA-F (0 Value/Non-Metal IEEPA-F Duty)
    - 99030126 - IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# STEEL/ALUM DERIVATIVES - IEEPA FENTANYL FOR CA/MX

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      | Expand/Collapse All | Show/Hide Filter |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|---------------------|------------------|
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code   |                  |
|                                     |                      | <input type="text"/>       | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> |                     |                  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 149                   | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-STEEL-CA          | CA                    |                      | 7301201000           |                      |                     | N                |
| Add new record                      |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      |                     |                  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent        | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor  |                      |                      |                     |                  |
| <input type="checkbox"/>            |                      | 99030110                   | P                     | 1                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                     |                  |
| <input type="checkbox"/>            |                      | 99030133                   | P                     | 2                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                     |                  |
| <input checked="" type="checkbox"/> | 7301201000           | 7301201000                 | P                     | 3                    | 0                    | 1                    | 0.8                     |                       |                      |                      |                      |                     |                  |
| <input type="checkbox"/>            |                      | 99038190                   | P                     | 4                    | 0                    | 1                    | 0.2                     |                       |                      | 0.076                |                      |                     |                  |

# STEEL/ALUM DERIVATIVES – IEEPA FENTANYL FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

| 1  | Target                    | Transactions   |
|----|---------------------------|----------------|
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-STEEL-CA |
| 5  | MatchCountryOfOrigin      | CA             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 7301201000     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         | 0              |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99030110       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         |                |
| 24 | MatchRecordClock1         | N              |
| 25 | UpdateToHtsIndexClock1    | 99030133       |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0              |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         | 7301201000     |
| 33 | MatchRecordClock2         | Y              |
| 34 | UpdateToHtsIndexClock2    | 7301201000     |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0.8            |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    |                |
| 40 | AddHTSUOMConvFactorClock2 |                |

|    |                           |          |
|----|---------------------------|----------|
| 41 | MatchHTSNumClock3         |          |
| 42 | MatchRecordClock3         | N        |
| 43 | UpdateToHtsIndexClock3    | 99038190 |
| 44 | UpdateToStatusCodeClock3  | P        |
| 45 | ValuePercentClock3        | 0        |
| 46 | UnitValueClock3           | 0.2      |
| 47 | WeightClock3              |          |
| 48 | HTSUOMConvFactorClock3    | 0.076    |
| 49 | AddHTSUOMConvFactorClock3 |          |

# STEEL/ALUM DERIVATIVES - IEEPA FENTANYL FOR BR/IN

- Currently for Brazil and India (BR and IN) the derivative reporting allows for:
  - IEEPA-F Exclusion on the Metal portion of the split tariff line reporting.
  - IEEPA-R Duty for BR/IN products on the Non-Metal portion of the split tariff line reporting.
  - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030177 – BR IEEPA-F (0 Value/0 Conversion Factor)
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
  - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030177 – BR IEEPA-F (0 Value/Non-Metal IEEPA-F Duty)
    - 99030209 – BR IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030183 – BR IEEPA-F (Swap Exclusion) (0 Value/Metal IEEPA-F Exclusion)
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# STEEL/ALUM DERIVATIVES - IEEPA FENTANYL FOR BR/IN

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

|                                     |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      |                      |                  |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Add new record                      |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      | Expand/Collapse All  | Show/Hide Filter |
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code    |                  |
|                                     |                      | <input type="text"/>       | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |                  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 150                   | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-STEEL-BR          | BR                    |                      | 7301201000           |                      | N                    |                  |
| Add new record                      |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      |                      |                  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent        | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor  |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99030177                   | P                     | 1                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99030133                   | P                     | 2                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                      |                  |
| <input checked="" type="checkbox"/> | 7301201000           | 7301201000                 | P                     | 3                    | 0                    | 1                    | 0.8                     |                       |                      |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99038190                   | P                     | 4                    | 0                    | 1                    | 0.2                     |                       | 0.076                |                      |                      |                      |                  |

# STEEL/ALUM DERIVATIVES – IEEPA FENTANYL FOR BR/IN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-STEEL-BR |
| 5  | MatchCountryOfOrigin      | BR             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 7301201000     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         | 0              |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99030177       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         |                |
| 24 | MatchRecordClock1         | N              |
| 25 | UpdateToHtsIndexClock1    | 99030133       |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0              |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         | 7301201000     |
| 33 | MatchRecordClock2         | Y              |
| 34 | UpdateToHtsIndexClock2    | 7301201000     |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0.8            |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    |                |
| 40 | AddHTSUOMConvFactorClock2 |                |

|    |                           |          |
|----|---------------------------|----------|
| 41 | MatchHTSNumClock3         |          |
| 42 | MatchRecordClock3         | N        |
| 43 | UpdateToHtsIndexClock3    | 99038190 |
| 44 | UpdateToStatusCodeClock3  | P        |
| 45 | ValuePercentClock3        | 0        |
| 46 | UnitValueClock3           | 0.2      |
| 47 | WeightClock3              |          |
| 48 | HTSUOMConvFactorClock3    | 0.076    |
| 49 | AddHTSUOMConvFactorClock3 |          |

# STEEL/ALUM DERIVATIVES - IEEPA RECIPROCAL FOR JP AND EU COUNTRIES

- Currently for Japan and European (BR and EU) the derivative reporting allows for:
  - IEEPA-R Duty for JP/IN products on the Non-Metal portion of the split tariff line reporting. We will pick the Chapter 99 for the country depending on the duty rate of the commodity. This is to meet the Total Value Duty rate reporting for reciprocal allowed for JP/EU countries.
  - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
  - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030273 – JP IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty either Over/Under 15% based on Commodity Duty Rate)
    - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# STEEL/ALUM DERIVATIVES - IEEPA RECIPROCAL FOR JP/EU COUNTRIES

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                  |                    | Expand/Collapse All | Show/Hide Filter |  |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|-----------------------|---------------------|------------------|--------------------|---------------------|------------------|--|
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match HTS Index     | Match HTS Number | Match HTS Number 2 | Match Status Code   |                  |  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 151                   | Transactions         | 2025-09-26         | 2099-12-31           | SPLIT-STEEL-JP          | JP                    |                     | 7301201000       |                    |                     | N                |  |
| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                  |                    |                     |                  |  |
| Match Record                        | Match HTS Number     | Update To HTS Index        | Update To Status Code | HTS Sequence         | Value Percent      | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor |                  |                    |                     |                  |  |
| <input type="checkbox"/>            |                      | 99030133                   | P                     | 1                    | 0                  | 1                    | 0                       |                       |                     |                  |                    |                     |                  |  |
| <input checked="" type="checkbox"/> | 7301201000           | 7301201000                 | P                     | 2                    | 0                  | 1                    | 0.8                     |                       |                     |                  |                    |                     |                  |  |
| <input type="checkbox"/>            |                      | 99038190                   | P                     | 3                    | 0                  | 1                    | 0.2                     |                       | 0.076               |                  |                    |                     |                  |  |

# STEEL/ALUM DERIVATIVES – IEEPA RECIPROCAL FOR JP/EU COUNTRIES

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-STEEL-JP |
| 5  | MatchCountryOfOrigin      | JP             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 7301201000     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         |                |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99030133       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         | 7301201000     |
| 24 | MatchRecordClock1         | Y              |
| 25 | UpdateToHtsIndexClock1    | 7301201000     |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0.8            |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         |                |
| 33 | MatchRecordClock2         | N              |
| 34 | UpdateToHtsIndexClock2    | 99038190       |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0.2            |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    | 0.076          |
| 40 | AddHTSUOMConvFactorClock2 |                |

# STEEL/ALUM DERIVATIVES - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Currently for all other countries the derivative reporting allows for:
  - IEEPA-R Duty on the Non-Metal portion of the split tariff line reporting. We will pick the Chapter 99 for the country.
  - No reporting of the 232 chapter 99 on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7301201000 – Base (Non-Metal Value/0 Conversion Factor)
  - 99038190 - 232-Steel (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030125 –IEEPA-R Duty for Country (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 7301201000 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99038190 - 232-Steel (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7301201000 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# STEEL/ALUM DERIVATIVES - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

|                |                      |                            |                      |                      |                      |                      |                         |                       |                      |                      |                      |                      |                  |
|----------------|----------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Add new record |                      |                            |                      |                      |                      |                      |                         |                       |                      |                      |                      | Expand/Collapse All  | Show/Hide Filter |
|                |                      | Rule ID ▾                  | Target               | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code    |                  |
|                |                      | <input type="text"/>       | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |                  |
| ▼              | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 152                  | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-STEEL-AU          | AU                    |                      | 7301201000           |                      | N                    |                  |

| Add new record                      |                  |                     |                       |              |               |            |            |        |                     |
|-------------------------------------|------------------|---------------------|-----------------------|--------------|---------------|------------|------------|--------|---------------------|
| Match Record                        | Match Hts Number | Update To Hts Index | Update To Status Code | Hts Sequence | Value Percent | Multiplier | Unit Value | Weight | HTS UOM Conv Factor |
| <input type="checkbox"/>            |                  | 99030133            | P                     | 1            | 0             | 1          | 0          |        |                     |
| <input checked="" type="checkbox"/> | 7301201000       | 7301201000          | P                     | 2            | 0             | 1          | 0.8        |        |                     |
| <input type="checkbox"/>            |                  | 99038190            | P                     | 3            | 0             | 1          | 0.2        |        | 0.076               |

# STEEL/ALUM DERIVATIVES – IEEPA RECIPROCAL FOR EVERYONE ELSE

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                            |                |
|----|----------------------------|----------------|
| 1  | Target                     | Transactions   |
| 2  | StartEffectiveDate         | 9/26/2025      |
| 3  | EndEffectiveDate           | 12/31/2099     |
| 4  | MatchProductNumber         | SPLIT-STEEL-AU |
| 5  | MatchCountryOfOrigin       | AU             |
| 6  | MatchManufacturerID        |                |
| 7  | MatchHtsIndex              | 7301201000     |
| 8  | MatchHtsNumber             |                |
| 9  | MatchHtsNumber2            |                |
| 10 | MatchStatusCode            | N              |
| 11 | UpdateToHtsIndex           |                |
| 12 | UpdateToHtsNumber2         |                |
| 13 | UpdateToStatusCode         |                |
| 14 | MatchHTSNumClock0          |                |
| 15 | MatchRecordClock0          | N              |
| 16 | UpdateToHtsIndexClock0     | 99030133       |
| 17 | UpdateToStatusCodeClock0   | P              |
| 18 | ValuePercentClock0         | 0              |
| 19 | UnitValueClock0            | 0              |
| 20 | WeightClock0               |                |
| 21 | HTSUOMConvFactorClock0     |                |
| 22 | AddLHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1          | 7301201000     |
| 24 | MatchRecordClock1          | Y              |
| 25 | UpdateToHtsIndexClock1     | 7301201000     |
| 26 | UpdateToStatusCodeClock1   | P              |
| 27 | ValuePercentClock1         | 0              |
| 28 | UnitValueClock1            | 0.8            |
| 29 | WeightClock1               |                |
| 30 | HTSUOMConvFactorClock1     |                |
| 31 | AddLHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2          |                |
| 33 | MatchRecordClock2          | N              |
| 34 | UpdateToHtsIndexClock2     | 99038190       |
| 35 | UpdateToStatusCodeClock2   | P              |
| 36 | ValuePercentClock2         | 0              |
| 37 | UnitValueClock2            | 0.2            |
| 38 | WeightClock2               |                |
| 39 | HTSUOMConvFactorClock2     | 0.076          |
| 40 | AddLHTSUOMConvFactorClock2 |                |

# IEEPA SPLIT TARIFF LINE REPORTING/SWAPPING – COPPER DERIVATIVES

## CSMS # 65794272 - GUIDANCE: Section 232 Import Duties on Copper and Copper Derivative Product

- Currently for Copper Derivative Reporting, there are a few different requirements that need to be followed depending on the country.
- This is current as of 2/23/2026 and subject to change without notice
  - IEEPA Fentanyl for CN
  - IEEPA Fentanyl for CA/MX
  - IEEPA Fentanyl for BR/IN
  - IEEPA Reciprocal for JP and EU Countries
  - Everyone Else

For articles not composed only of copper, the value of the copper content and the value of the non-copper content should be reported on two entry summary lines. The first line should represent the non-copper content, and the second line should represent the copper content. Each line should be reported in accordance with the instructions below.

### Non-copper content, first line:

- Ch. 1-97 HTSUS, this same HTSUS must be reported on both lines.
- The same country of origin must be reported on both lines.
- Total entered value of the article less the value of copper content.
- Report the total quantity of the imported goods.
- Report the 0 percent Section 232 duties based on the value of the non-copper content with HTSUS 9903.78.02.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

### Copper content, second line:

- Same Ch. 1-97 HTSUS reported on the first line.
- Same country of origin reported on the first line.
- Report 0 quantity for the Ch. 1-97 HTSUS.
- Report the value of the copper content.
- Report the Section 232 duties based on the value of copper content with HTSUS 9903.78.01.
- Report a second quantity (of the copper content) in kilograms with the HTSUS 9903.78.01.
- Report all other applicable duties, such as IEEPA tariffs and antidumping and countervailing duties.

# COPPER DERIVATIVES - IEEPA FENTANYL FOR CN

- Currently for China (CN) the derivative reporting allows for:
  - IEEPA Reciprocal (IEEPA-R) Duty is required on the Non-Metal portion of the split tariff line reporting.
  - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99038803 – 301 (0 Value/0 Conversion Factor)
  - 99030124 – CN IEEPA-F (0 Value/0 Conversion Factor)
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
  - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99038803 - 301 (0 Value/Non-metal 301 Duty)
    - 99030124 – CN IEEPA-F (0 Value/Non-Metal IEEPA-F Duty)
    - 99030125 - IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 99037802 - 232-Copper (Swap Exclusion) (0 Value/Non-Metal 232 Exclusion)
    - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99038803 - 301 (0 Value/Metal 301 Duty)
    - 99030124 – CN IEEPA-F (0 Value/Metal IEEPA-F Duty)
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99037801 - 232-Copper (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# COPPER DERIVATIVES - IEEPA FENTANYL FOR CN

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

|                                     |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      |                      |                  |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|------------------|
| Add new record                      |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      | Expand/Collapse All  | Show/Hide Filter |
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code    |                  |
|                                     |                      | <input type="text"/>       | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |                  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 153                   | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-COPPER-CN         | CN                    |                      | 7408190030           |                      | N                    |                  |
| Add new record                      |                      |                            |                       |                      |                      |                      |                         |                       |                      |                      |                      |                      |                  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent        | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor  |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99038803                   | P                     | 1                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99030124                   | P                     | 2                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99030133                   | P                     | 3                    | 0                    | 1                    | 0                       |                       |                      |                      |                      |                      |                  |
| <input checked="" type="checkbox"/> | 7408190030           | 7408190030                 | P                     | 4                    | 0                    | 1                    | 0.8                     |                       |                      |                      |                      |                      |                  |
| <input type="checkbox"/>            |                      | 99037801                   | P                     | 5                    | 0                    | 1                    | 0.2                     |                       | 0.076                |                      |                      |                      |                  |

# COPPER DERIVATIVES – IEEPA FENTANYL FOR CN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                 |
|----|---------------------------|-----------------|
| 1  | Target                    | Transactions    |
| 2  | StartEffectiveDate        | 9/26/2025       |
| 3  | EndEffectiveDate          | 12/31/2099      |
| 4  | MatchProductNumber        | SPLIT-COPPER-CN |
| 5  | MatchCountryOfOrigin      | CN              |
| 6  | MatchManufacturerID       |                 |
| 7  | MatchHtsIndex             | 7408190030      |
| 8  | MatchHtsNumber            |                 |
| 9  | MatchHtsNumber2           |                 |
| 10 | MatchStatusCode           | N               |
| 11 | UpdateToHtsIndex          |                 |
| 12 | UpdateToHtsNumber2        |                 |
| 13 | UpdateToStatusCode        |                 |
| 14 | MatchHTSNumClock0         |                 |
| 15 | MatchRecordClock0         | N               |
| 16 | UpdateToHtsIndexClock0    | 99038803        |
| 17 | UpdateToStatusCodeClock0  | P               |
| 18 | ValuePercentClock0        | 0               |
| 19 | UnitValueClock0           | 0               |
| 20 | WeightClock0              |                 |
| 21 | HTSUOMConvFactorClock0    |                 |
| 22 | AddHTSUOMConvFactorClock0 |                 |
| 23 | MatchHTSNumClock1         |                 |
| 24 | MatchRecordClock1         | N               |
| 25 | UpdateToHtsIndexClock1    | 99030124        |
| 26 | UpdateToStatusCodeClock1  | P               |
| 27 | ValuePercentClock1        | 0               |
| 28 | UnitValueClock1           | 0               |
| 29 | WeightClock1              |                 |
| 30 | HTSUOMConvFactorClock1    |                 |
| 31 | AddHTSUOMConvFactorClock1 |                 |
| 32 | MatchHTSNumClock2         |                 |
| 33 | MatchRecordClock2         | N               |
| 34 | UpdateToHtsIndexClock2    | 99030133        |
| 35 | UpdateToStatusCodeClock2  | P               |
| 36 | ValuePercentClock2        | 0               |
| 37 | UnitValueClock2           | 0               |
| 38 | WeightClock2              |                 |
| 39 | HTSUOMConvFactorClock2    |                 |
| 40 | AddHTSUOMConvFactorClock2 |                 |

|    |                           |            |
|----|---------------------------|------------|
| 41 | MatchHTSNumClock3         | 7408190030 |
| 42 | MatchRecordClock3         | Y          |
| 43 | UpdateToHtsIndexClock3    | 7408190030 |
| 44 | UpdateToStatusCodeClock3  | P          |
| 45 | ValuePercentClock3        | 0          |
| 46 | UnitValueClock3           | 0.8        |
| 47 | WeightClock3              |            |
| 48 | HTSUOMConvFactorClock3    |            |
| 49 | AddHTSUOMConvFactorClock3 |            |
| 50 | MatchHTSNumClock4         |            |
| 51 | MatchRecordClock4         | N          |
| 52 | UpdateToHtsIndexClock4    | 99037801   |
| 53 | UpdateToStatusCodeClock4  | P          |
| 54 | ValuePercentClock4        | 0          |
| 55 | UnitValueClock4           | 0.2        |
| 56 | WeightClock4              |            |
| 57 | HTSUOMConvFactorClock4    | 0.076      |
| 58 | AddHTSUOMConvFactorClock4 |            |

# COPPER DERIVATIVES - IEEPA FENTANYL FOR CA/MX

- Currently for Canada and Mexico (CA and MX) the derivative reporting allows for:
  - IEEPA-F Duty is required on both portions of the split tariff line reporting.
  - IEEPA-R Duty is required on the Non-Metal portion of the split tariff line reporting.
  - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030110 – CA IEEPA-F (0 Value/0 Conversion Factor)
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
  - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030110 – CA IEEPA-F (0 Value/Non-Metal IEEPA-F Duty)
    - 99030126 - IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 99037802 - 232-Copper (Swap Exclusion) (0 Value/Non-Metal 232 Exclusion)
    - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030110 – CA IEEPA-F (0 Value/Metal IEEPA-F Duty)
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99037801 - 232-Copper (0 Value/Metal 232 Duty)
    - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# COPPER DERIVATIVES - IEEPA FENTANYL FOR CA/MX

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

|                        |                            |                      |                      |                      |                      |                      |                         |                       |                      |                      |                      |                      |
|------------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
|                        |                            | Rule ID ▾            | Target               | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code    |
|                        |                            | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| ▼ <a href="#">Edit</a> | <a href="#">Deactivate</a> | 154                  | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-COPPER-CA      | CA                      |                       | 7408190030           |                      |                      | N                    |

Add new record

| Match Record                        | Match Hts Number | Update To Hts Index | Update To Status Code | Hts Sequence | Value Percent | Multiplier | Unit Value | Weight | HTS UOM Conv Factor |
|-------------------------------------|------------------|---------------------|-----------------------|--------------|---------------|------------|------------|--------|---------------------|
| <input type="checkbox"/>            |                  | 99030110            | P                     | 1            | 0             | 1          | 0          |        |                     |
| <input type="checkbox"/>            |                  | 99030133            | P                     | 2            | 0             | 1          | 0          |        |                     |
| <input checked="" type="checkbox"/> | 7408190030       | 7408190030          | P                     | 3            | 0             | 1          | 0.8        |        |                     |
| <input type="checkbox"/>            |                  | 99037801            | P                     | 4            | 0             | 1          | 0.2        |        | 0.076               |



# COPPER DERIVATIVES – IEEPA FENTANYL FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                 |
|----|---------------------------|-----------------|
| 1  | Target                    | Transactions    |
| 2  | StartEffectiveDate        | 9/26/2025       |
| 3  | EndEffectiveDate          | 12/31/2099      |
| 4  | MatchProductNumber        | SPLIT-COPPER-CA |
| 5  | MatchCountryOfOrigin      | CA              |
| 6  | MatchManufacturerID       |                 |
| 7  | MatchHtsIndex             | 7408190030      |
| 8  | MatchHtsNumber            |                 |
| 9  | MatchHtsNumber2           |                 |
| 10 | MatchStatusCode           | N               |
| 11 | UpdateToHtsIndex          |                 |
| 12 | UpdateToHtsNumber2        |                 |
| 13 | UpdateToStatusCode        |                 |
| 14 | MatchHTSNumClock0         |                 |
| 15 | MatchRecordClock0         | N               |
| 16 | UpdateToHtsIndexClock0    | 99030110        |
| 17 | UpdateToStatusCodeClock0  | P               |
| 18 | ValuePercentClock0        | 0               |
| 19 | UnitValueClock0           | 0               |
| 20 | WeightClock0              |                 |
| 21 | HTSUOMConvFactorClock0    |                 |
| 22 | AddHTSUOMConvFactorClock0 |                 |
| 23 | MatchHTSNumClock1         |                 |
| 24 | MatchRecordClock1         | N               |
| 25 | UpdateToHtsIndexClock1    | 99030133        |
| 26 | UpdateToStatusCodeClock1  | P               |
| 27 | ValuePercentClock1        | 0               |
| 28 | UnitValueClock1           | 0               |
| 29 | WeightClock1              |                 |
| 30 | HTSUOMConvFactorClock1    |                 |
| 31 | AddHTSUOMConvFactorClock1 |                 |
| 32 | MatchHTSNumClock2         | 7408190030      |
| 33 | MatchRecordClock2         | Y               |
| 34 | UpdateToHtsIndexClock2    | 7408190030      |
| 35 | UpdateToStatusCodeClock2  | P               |
| 36 | ValuePercentClock2        | 0               |
| 37 | UnitValueClock2           | 0.8             |
| 38 | WeightClock2              |                 |
| 39 | HTSUOMConvFactorClock2    |                 |
| 40 | AddHTSUOMConvFactorClock2 |                 |

|    |                           |          |
|----|---------------------------|----------|
| 41 | MatchHTSNumClock3         |          |
| 42 | MatchRecordClock3         | N        |
| 43 | UpdateToHtsIndexClock3    | 99037801 |
| 44 | UpdateToStatusCodeClock3  | P        |
| 45 | ValuePercentClock3        | 0        |
| 46 | UnitValueClock3           | 0.2      |
| 47 | WeightClock3              |          |
| 48 | HTSUOMConvFactorClock3    | 0.076    |
| 49 | AddHTSUOMConvFactorClock3 |          |

# COPPER DERIVATIVES - IEEPA FENTANYL FOR BR/IN AS OF 9/28/2025

- Currently for Brazil and India (BR and IN) the derivative reporting allows for:
  - IEEPA-F Exclusion on the Metal portion of the split tariff line reporting.
  - IEEPA-R Duty for BR/IN products on the Non-Metal portion of the split tariff line reporting.
  - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030177 – BR IEEPA-F (0 Value/0 Conversion Factor)
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
  - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030177 – BR IEEPA-F (0 Value/Non-Metal IEEPA-F Duty)
    - 99030209 – BR IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 99037802 - 232-Copper (Swap Exclusion) (0 Value/Non-Metal 232 Exclusion)
    - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030183 – BR IEEPA-F (Swap Exclusion) (0 Value/Metal IEEPA-F Exclusion)
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99037801 - 232-Copper (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# COPPER DERIVATIVES - IEEPA FENTANYL FOR BR/IN

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Rule ID ▾

Target

Start Effective Date

End Effective Date

Match Product Number

Match Country Of Origin

Match Manufacturer ID

Match Hts Index

Match Hts Number

Match Hts Number 2

Match Status Code

▼

Edit

Deactivate

155

Transactions

2025-09-26

2099-12-31

SPLIT-COPPER-BR

BR

7408190030

N

Add new record

| Match Record                        | Match Hts Number | Update To Hts Index | Update To Status Code | Hts Sequence | Value Percent | Multiplier | Unit Value | Weight | HTS UOM Conv Factor |
|-------------------------------------|------------------|---------------------|-----------------------|--------------|---------------|------------|------------|--------|---------------------|
| <input type="checkbox"/>            |                  | 99030177            | P                     | 1            | 0             | 1          | 0          |        |                     |
| <input type="checkbox"/>            |                  | 99030133            | P                     | 2            | 0             | 1          | 0          |        |                     |
| <input checked="" type="checkbox"/> | 7408190030       | 7408190030          | P                     | 3            | 0             | 1          | 0.8        |        |                     |
| <input type="checkbox"/>            |                  | 99037801            | P                     | 4            | 0             | 1          | 0.2        |        | 0.076               |



# COPPER DERIVATIVES – IEEPA FENTANYL FOR BR/IN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                 |
|----|---------------------------|-----------------|
| 1  | Target                    | Transactions    |
| 2  | StartEffectiveDate        | 9/26/2025       |
| 3  | EndEffectiveDate          | 12/31/2099      |
| 4  | MatchProductNumber        | SPLIT-COPPER-BR |
| 5  | MatchCountryOfOrigin      | BR              |
| 6  | MatchManufacturerID       |                 |
| 7  | MatchHtsIndex             | 7408190030      |
| 8  | MatchHtsNumber            |                 |
| 9  | MatchHtsNumber2           |                 |
| 10 | MatchStatusCode           | N               |
| 11 | UpdateToHtsIndex          |                 |
| 12 | UpdateToHtsNumber2        |                 |
| 13 | UpdateToStatusCode        |                 |
| 14 | MatchHTSNumClock0         |                 |
| 15 | MatchRecordClock0         | N               |
| 16 | UpdateToHtsIndexClock0    | 99030177        |
| 17 | UpdateToStatusCodeClock0  | P               |
| 18 | ValuePercentClock0        | 0               |
| 19 | UnitValueClock0           | 0               |
| 20 | WeightClock0              |                 |
| 21 | HTSUOMConvFactorClock0    |                 |
| 22 | AddHTSUOMConvFactorClock0 |                 |
| 23 | MatchHTSNumClock1         |                 |
| 24 | MatchRecordClock1         | N               |
| 25 | UpdateToHtsIndexClock1    | 99030133        |
| 26 | UpdateToStatusCodeClock1  | P               |
| 27 | ValuePercentClock1        | 0               |
| 28 | UnitValueClock1           | 0               |
| 29 | WeightClock1              |                 |
| 30 | HTSUOMConvFactorClock1    |                 |
| 31 | AddHTSUOMConvFactorClock1 |                 |
| 32 | MatchHTSNumClock2         | 7408190030      |
| 33 | MatchRecordClock2         | Y               |
| 34 | UpdateToHtsIndexClock2    | 7408190030      |
| 35 | UpdateToStatusCodeClock2  | P               |
| 36 | ValuePercentClock2        | 0               |
| 37 | UnitValueClock2           | 0.8             |
| 38 | WeightClock2              |                 |
| 39 | HTSUOMConvFactorClock2    |                 |
| 40 | AddHTSUOMConvFactorClock2 |                 |

|    |                           |          |
|----|---------------------------|----------|
| 41 | MatchHTSNumClock3         |          |
| 42 | MatchRecordClock3         | N        |
| 43 | UpdateToHtsIndexClock3    | 99037801 |
| 44 | UpdateToStatusCodeClock3  | P        |
| 45 | ValuePercentClock3        | 0        |
| 46 | UnitValueClock3           | 0.2      |
| 47 | WeightClock3              |          |
| 48 | HTSUOMConvFactorClock3    | 0.076    |
| 49 | AddHTSUOMConvFactorClock3 |          |

# COPPER DERIVATIVES - IEEPA RECIPROCAL FOR JP AND EU COUNTRIES

- Currently for Japan and European (BR and EU) the derivative reporting allows for:
  - IEEPA-R Duty for JP/IN products on the Non-Metal portion of the split tariff line reporting. We will pick the Chapter 99 for the country depending on the duty rate of the commodity. This is to meet the Total Value Duty rate reporting for reciprocal allowed for JP/EU countries.
  - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
  - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030273 – JP IEEPA-R (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty either Over/Under 15% based on Commodity Duty Rate)
    - 99037802 - 232-Copper (Swap Exclusion) (0 Value/Non-Metal 232 Exclusion)
    - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99037801 - 232-Copper (0 Value/Metal 232 Duty)
    - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# COPPER DERIVATIVES - IEEPA RECIPROCAL FOR JP/EU COUNTRIES

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse All

Show/Hide Filter

|   |                      |                            |                      |                      |                      |                      |                         |                       |                      |                      |                      |                      |
|---|----------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
|   |                      | Rule ID ▾                  | Target               | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code    |
|   |                      | <input type="text"/>       | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| ▼ | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 156                  | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-COPPER-JP         | JP                    |                      | 7408190030           |                      | N                    |

Add new record

| Match Record                        | Match Hts Number | Update To Hts Index | Update To Status Code | Hts Sequence | Value Percent | Multiplier | Unit Value | Weight | HTS UOM Conv Factor |
|-------------------------------------|------------------|---------------------|-----------------------|--------------|---------------|------------|------------|--------|---------------------|
| <input type="checkbox"/>            |                  | 99030133            | P                     | 1            | 0             | 1          | 0          |        |                     |
| <input checked="" type="checkbox"/> | 7408190030       | 7408190030          | P                     | 2            | 0             | 1          | 0.8        |        |                     |
| <input type="checkbox"/>            |                  | 99037801            | P                     | 3            | 0             | 1          | 0.2        |        | 0.076               |

# COPPER DERIVATIVES – IEEPA RECIPROCAL FOR JP/EU COUNTRIES

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                 |
|----|---------------------------|-----------------|
| 1  | Target                    | Transactions    |
| 2  | StartEffectiveDate        | 9/26/2025       |
| 3  | EndEffectiveDate          | 12/31/2099      |
| 4  | MatchProductNumber        | SPLIT-COPPER-JP |
| 5  | MatchCountryOfOrigin      | JP              |
| 6  | MatchManufacturerID       |                 |
| 7  | MatchHtsIndex             | 7408190030      |
| 8  | MatchHtsNumber            |                 |
| 9  | MatchHtsNumber2           |                 |
| 10 | MatchStatusCode           | N               |
| 11 | UpdateToHtsIndex          |                 |
| 12 | UpdateToHtsNumber2        |                 |
| 13 | UpdateToStatusCode        |                 |
| 14 | MatchHTSNumClock0         |                 |
| 15 | MatchRecordClock0         | N               |
| 16 | UpdateToHtsIndexClock0    | 99030133        |
| 17 | UpdateToStatusCodeClock0  | P               |
| 18 | ValuePercentClock0        | 0               |
| 19 | UnitValueClock0           | 0               |
| 20 | WeightClock0              |                 |
| 21 | HTSUOMConvFactorClock0    |                 |
| 22 | AddHTSUOMConvFactorClock0 |                 |
| 23 | MatchHTSNumClock1         | 7408190030      |
| 24 | MatchRecordClock1         | Y               |
| 25 | UpdateToHtsIndexClock1    | 7408190030      |
| 26 | UpdateToStatusCodeClock1  | P               |
| 27 | ValuePercentClock1        | 0               |
| 28 | UnitValueClock1           | 0.8             |
| 29 | WeightClock1              |                 |
| 30 | HTSUOMConvFactorClock1    |                 |
| 31 | AddHTSUOMConvFactorClock1 |                 |
| 32 | MatchHTSNumClock2         |                 |
| 33 | MatchRecordClock2         | N               |
| 34 | UpdateToHtsIndexClock2    | 99037801        |
| 35 | UpdateToStatusCodeClock2  | P               |
| 36 | ValuePercentClock2        | 0               |
| 37 | UnitValueClock2           | 0.2             |
| 38 | WeightClock2              |                 |
| 39 | HTSUOMConvFactorClock2    | 0.076           |
| 40 | AddHTSUOMConvFactorClock2 |                 |

# COPPER DERIVATIVES - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Currently for all other countries the derivative reporting allows for:
  - IEEPA-R Duty on the Non-Metal portion of the split tariff line reporting. We will pick the Chapter 99 for the country.
  - 232 Exclusion chapter 99 is required on the Non-Metal portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 7408190030 – Base (Non-Metal Value/0 Conversion Factor)
  - 99037801 - 232-Copper (Metal Value/Steel Conversion Factor)
- This is how this will appear on the tariff lines:
  - Non-Metal Portion
    - 99030125 –IEEPA-R Duty for Country (Swap Duty) (0 Value/Non-Metal IEEPA-R Duty)
    - 99037802 - 232-Copper (Swap Exclusion) (0 Value/Non-Metal 232 Exclusion)
    - 7408190030 - Base (Non-metal value/Non-Metal Duty/Full Report Qty Amount)
  - Metal Portion
    - 99030133 - IEEPA-R (0 Value/Metal IEEPA-R Exclusion)
    - 99037801 - 232-Copper (0 Value/Metal 232 Duty/Metal Report Qty)
    - 7408190030 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# COPPER DERIVATIVES - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Sample IMCR
- Make sure the Metal 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Rule ID ▾

Target

Start Effective Date

End Effective Date

Match Product Number

Match Country Of Origin

Match Manufacturer ID

Match Hts Index

Match Hts Number

Match Hts Number 2

Match Status Code

▼

Edit

Deactivate

157

Transactions

2025-09-26

2099-12-31

SPLIT-COPPER-AU

AU

7408190030

N

Add new record

| Match Record                        | Match Hts Number | Update To Hts Index | Update To Status Code | Hts Sequence | Value Percent | Multiplier | Unit Value | Weight | HTS UOM Conv Factor |
|-------------------------------------|------------------|---------------------|-----------------------|--------------|---------------|------------|------------|--------|---------------------|
| <input type="checkbox"/>            |                  | 99030133            | P                     | 1            | 0             | 1          | 0          |        |                     |
| <input checked="" type="checkbox"/> | 7408190030       | 7408190030          | P                     | 2            | 0             | 1          | 0.8        |        |                     |
| <input type="checkbox"/>            |                  | 99037801            | P                     | 3            | 0             | 1          | 0.2        |        | 0.076               |



# COPPER DERIVATIVES – IEEPA RECIPROCAL FOR EVERYONE ELSE

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                 |
|----|---------------------------|-----------------|
| 1  | Target                    | Transactions    |
| 2  | StartEffectiveDate        | 9/26/2025       |
| 3  | EndEffectiveDate          | 12/31/2099      |
| 4  | MatchProductNumber        | SPLIT-COPPER-AU |
| 5  | MatchCountryOfOrigin      | AU              |
| 6  | MatchManufacturerID       |                 |
| 7  | MatchHtsIndex             | 7408190030      |
| 8  | MatchHtsNumber            |                 |
| 9  | MatchHtsNumber2           |                 |
| 10 | MatchStatusCode           | N               |
| 11 | UpdateToHtsIndex          |                 |
| 12 | UpdateToHtsNumber2        |                 |
| 13 | UpdateToStatusCode        |                 |
| 14 | MatchHTSNumClock0         |                 |
| 15 | MatchRecordClock0         | N               |
| 16 | UpdateToHtsIndexClock0    | 99030133        |
| 17 | UpdateToStatusCodeClock0  | P               |
| 18 | ValuePercentClock0        | 0               |
| 19 | UnitValueClock0           | 0               |
| 20 | WeightClock0              |                 |
| 21 | HTSUOMConvFactorClock0    |                 |
| 22 | AddHTSUOMConvFactorClock0 |                 |
| 23 | MatchHTSNumClock1         | 7408190030      |
| 24 | MatchRecordClock1         | Y               |
| 25 | UpdateToHtsIndexClock1    | 7408190030      |
| 26 | UpdateToStatusCodeClock1  | P               |
| 27 | ValuePercentClock1        | 0               |
| 28 | UnitValueClock1           | 0.8             |
| 29 | WeightClock1              |                 |
| 30 | HTSUOMConvFactorClock1    |                 |
| 31 | AddHTSUOMConvFactorClock1 |                 |
| 32 | MatchHTSNumClock2         |                 |
| 33 | MatchRecordClock2         | N               |
| 34 | UpdateToHtsIndexClock2    | 99037801        |
| 35 | UpdateToStatusCodeClock2  | P               |
| 36 | ValuePercentClock2        | 0               |
| 37 | UnitValueClock2           | 0.2             |
| 38 | WeightClock2              |                 |
| 39 | HTSUOMConvFactorClock2    | 0.076           |
| 40 | AddHTSUOMConvFactorClock2 |                 |

# IEEPA SPLIT TARIFF LINE REPORTING/SWAPPING- AUTO/USMCA

## CSMS 65649652 - GUIDANCE: Applying Section 232 Import Duties on USMCA-Qualifying Passenger Vehicles and Light Trucks

- Currently for Auto/USMCA US-Content Reporting, the following is needed.
- This current as of 2/23/2026 and subject to change with no notice.
  - Auto/USMCA- for CA/MX

### **Reporting Instructions for Applying the Special Tariff Treatment Approved by the Commerce Department**

Importers that receive approval from the Secretary of Commerce should follow the instructions below on how to apply the 25 percent ad valorem duty exclusively to the value of the non-U.S. content.

The non-U.S. content and the U.S. content value of the passenger vehicle and light truck must be reported on two lines.

The first line will represent the value of the non-U.S. content while the second line will represent the value of the U.S. content. Each line should be reported in accordance with the instructions below.

#### **Non-U.S. content, first line:**

- Report the total quantity of the imported goods
- Report the value of the non-U.S. content approved by the Commerce Department for entered value
- Report the Section 232 duties based on the value of the non-U.S. content with HTSUS 9903.94.03.
- Report Special Program Indicator (SPI) code "S"
- Report Ch. 1-97 HTSUS, same HTSUS must be reported on both lines.
- Report country of origin, same country of origin must be reported on both lines.
- Report all other applicable duties, such as antidumping and countervailing duties

#### **U.S. content, second line:**

- Report 0 for quantity.
- Report the entered value of the U.S. content by subtracting the value of the non-U.S. content from the entered value of the article.
- Report the 0 duties based on the value of U.S. content with HTSUS 9903.94.02.
- Report Special Program Indicator (SPI) code "S"
- Report the same Ch. 1-97 HTSUS reported on the first line.
- Report the same country of origin reported on the first line.
- Report all other applicable duties, such as antidumping and countervailing duties.

# IEEPA AUTO/USMCA- FOR CA/MX

- Currently for Canada and Mexico (CA and MX) the AUTO/USMCA reporting allows for:
  - 232 Exclusion chapter 99 is required on the Non-US Content portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the 232 Tariff coming after the commodity HTS
  - 99030133 - IEEPA-R Exclusion for 232 (0 Value/0 Conversion Factor)
  - 8703400005 – Base (Non-US Value)
  - 99039402 - 232-Auto/USMCA (US Value)
- This is how this will appear on the tariff lines:
  - Non-US Content Portion
    - 99030133 - IEEPA-R Exclusion for 232 (0 Value/Non-US Content IEEPA-R Exclusion)
    - 99039403 - 232-Auto (Swap Duty) (0 Value/Non-US Content 232 Duty)
    - 8703400005 - Base (Non-US Content value/Non-US Content Duty/Full Report Qty Amount)
  - US Content Portion
    - 99030133 - IEEPA-R Exclusion for 232 (0 Value/US Content IEEPA-R Exclusion)
    - 99039402 - 232-Auto (0 Value/US-Content 232 Exclusion)
    - 8703400005 - Base (Metal value/Metal Duty/0 Report Qty Amount)

# IEEPA AUTO/USMCA- FOR CA/MX

- Sample IMCR
- Make sure the Auto 232 chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

Add new record

Expand/Collapse AllShow/Hide Filter

|   |                      |                            |                      |                      |                      |                      |                         |                       |                      |                      |                      |                      |
|---|----------------------|----------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|
|   |                      | Rule ID ▾                  | Target               | Start Effective Date | End Effective Date   | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index      | Match Hts Number     | Match Hts Number 2   | Match Status Code    |
|   |                      | <input type="text"/>       | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/>    | <input type="text"/>  | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| ▼ | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 158                  | Transactions         | 2025-09-26           | 2099-12-31           | SPLIT-AUTO-CA           | CA                    |                      | 8703400005           |                      | N                    |

Add new record

| Match Record                        | Match Hts Number | Update To Hts Index | Update To Status Code | Hts Sequence | Value Percent | Multiplier | Unit Value | Weight | HTS UOM Conv Factor |
|-------------------------------------|------------------|---------------------|-----------------------|--------------|---------------|------------|------------|--------|---------------------|
| <input type="checkbox"/>            |                  | 99030133            | P                     | 1            | 0             | 1          | 0          |        |                     |
| <input checked="" type="checkbox"/> | 8703400005       | 8703400005          | P                     | 2            | 0             | 1          | 70         |        |                     |
| <input type="checkbox"/>            |                  | 99039402            | P                     | 3            | 0             | 1          | 30         |        |                     |

# IEEPA AUTO/USMCA- FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |               |
|----|---------------------------|---------------|
| 1  | Target                    | Transactions  |
| 2  | StartEffectiveDate        | 9/26/2025     |
| 3  | EndEffectiveDate          | 12/31/2099    |
| 4  | MatchProductNumber        | SPLIT-AUTO-CA |
| 5  | MatchCountryOfOrigin      | CA            |
| 6  | MatchManufacturerID       |               |
| 7  | MatchHtsIndex             | 8703400005    |
| 8  | MatchHtsNumber            |               |
| 9  | MatchHtsNumber2           |               |
| 10 | MatchStatusCode           | N             |
| 11 | UpdateToHtsIndex          |               |
| 12 | UpdateToHtsNumber2        |               |
| 13 | UpdateToStatusCode        |               |
| 14 | MatchHTSNumClock0         |               |
| 15 | MatchRecordClock0         | N             |
| 16 | UpdateToHtsIndexClock0    | 99030133      |
| 17 | UpdateToStatusCodeClock0  | P             |
| 18 | ValuePercentClock0        | 0             |
| 19 | UnitValueClock0           | 0             |
| 20 | WeightClock0              |               |
| 21 | HTSUOMConvFactorClock0    |               |
| 22 | AddHTSUOMConvFactorClock0 |               |
| 23 | MatchHTSNumClock1         | 8703400005    |
| 24 | MatchRecordClock1         | Y             |
| 25 | UpdateToHtsIndexClock1    | 8703400005    |
| 26 | UpdateToStatusCodeClock1  | P             |
| 27 | ValuePercentClock1        | 0             |
| 28 | UnitValueClock1           | 70            |
| 29 | WeightClock1              |               |
| 30 | HTSUOMConvFactorClock1    |               |
| 31 | AddHTSUOMConvFactorClock1 |               |
| 32 | MatchHTSNumClock2         |               |
| 33 | MatchRecordClock2         | N             |
| 34 | UpdateToHtsIndexClock2    | 99039402      |
| 35 | UpdateToStatusCodeClock2  | P             |
| 36 | ValuePercentClock2        | 0             |
| 37 | UnitValueClock2           | 30            |
| 38 | WeightClock2              |               |
| 39 | HTSUOMConvFactorClock2    |               |
| 40 | AddHTSUOMConvFactorClock2 |               |

# IEEPA SPLIT TARIFF LINE REPORTING/SWAPPING– 20% US CONTENT

CSMS 64649265 - GUIDANCE – Reciprocal Tariffs, April 5, 2025 Effective Date

- Currently for 20% US Content Reporting, there are a few different requirements that need to be followed depending on the country.
- This is current as of 2/23/2026 and subject to change without notice
  - [IEEPA Fentanyl for CN](#)
  - [IEEPA Fentanyl for CA/MX](#)
  - [IEEPA Fentanyl for BR/IN](#)
  - [IEEPA Reciprocal for JP and EU Countries](#)
  - [Everyone Else](#)

The first line will include the U.S. content while the second line will include the non-U.S. content. Each line should be reported in accordance with the below instructions.

In the first line, for U.S. content, report:

- Ch 1-97 HTSUS, this same HTSUS must be reported on both lines.
- Country of origin, same must be reported on both lines.
- HTSUS 9903.01.34.
- Total entered value of the article less the value of the non-U.S. content.
- Total quantity of the product.
- All applicable duties.

In the second line, for non-U.S. content, report:

- Same Ch. 1-97 HTSUS reported on the first line.
- Same country of origin reported on the first line.
- HTSUS 9903.10.25.
- Total entered value of non-U.S. content of the article.
- Zero for quantity for the product.
- All applicable duties.

# 20% US CONTENT - IEEPA FENTANYL FOR CN

- Currently for CN the 20% US Content reporting allows for:
  - IEEPA Reciprocal (IEEPA-R) Duty is required on the Non-US Content portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the Reciprocal Tariff coming after the commodity HTS
  - 99038815 – 301 (0 Value/0 Conversion Factor)
  - 99030124 – CN IEEPA-F (0 Value/0 Conversion Factor)
  - 6211431074 – Base (US Content value/0 Conversion Factor)
  - 99030125 – CN IEEPA-R (Non-US Content Value/0 Conversion Factor)
- This is how this will appear on the tariff lines:
  - US Content Portion
    - 99038815 - 301 (0 Value/US Content 301 Duty)
    - 99030124 – CN IEEPA-F (0 Value/US Content IEEPA-F Duty)
    - 99030134 – IEEPA-R (Swap Exclusion) (0 Value/US Content IEEPA-R Exclusion)
    - 6211431074 - Base (US Content value/base duty rate/Total Qty Amount)
  - Non-US Content Portion
    - 99038815 - 301 (0 Value/Non-US Content 301 Duty)
    - 99030124 – CN IEEPA-F (0 Value/Non-US Content IEEPA-F Duty)
    - 99030125 - CN IEEPA-R (0 Value/ Non-US Content IEEPA-R Duty)
    - 6211431074 - Base (Non-US Content value/base duty rate/0 Qty Amount)

# 20% US CONTENT - IEEPA FENTANYL FOR CN

- Sample IMCR
- Make sure the IEEPA-R chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    | Expand/Collapse All |                     | Show/Hide Filter       |  |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|-----------------------|---------------------|--------------------------|--------------------|---------------------|---------------------|------------------------|--|
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index     | Match Hts Number         | Match Hts Number 2 | Match Status Code   | Update To Hts Index | Update To Hts Number 2 |  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 159                   | Transactions         | 2025-09-26         | 2099-12-31           | SPLIT-USCON-CN          | CN                    |                     | 6211431074               |                    | N                   |                     |                        |  |
| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    |                     |                     |                        |  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent      | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor | Addl HTS UOM Conv Factor |                    |                     |                     |                        |  |
| <input type="checkbox"/>            |                      | 99038815                   | P                     | 1                    | 0                  | 1                    | 0                       |                       |                     |                          |                    |                     |                     |                        |  |
| <input type="checkbox"/>            |                      | 99030124                   | P                     | 2                    | 0                  | 1                    | 0                       |                       |                     |                          |                    |                     |                     |                        |  |
| <input checked="" type="checkbox"/> | 6211431074           | 6211431074                 | P                     | 3                    | 0                  | 1                    | 0.7                     |                       |                     |                          |                    |                     |                     |                        |  |
| <input type="checkbox"/>            |                      | 99030125                   | P                     | 4                    | 0                  | 1                    | 0.3                     |                       |                     |                          |                    |                     |                     |                        |  |



# 20% US CONTENT - IEEPA FENTANYL FOR CN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-USCON-CN |
| 5  | MatchCountryOfOrigin      | CN             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 6211431074     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         |                |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99038815       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         |                |
| 24 | MatchRecordClock1         | N              |
| 25 | UpdateToHtsIndexClock1    | 99030124       |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0              |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         | 6211431074     |
| 33 | MatchRecordClock2         | Y              |
| 34 | UpdateToHtsIndexClock2    | 6211431074     |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0.7            |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    |                |
| 40 | AddHTSUOMConvFactorClock2 |                |

|    |                           |          |
|----|---------------------------|----------|
| 41 | MatchHTSNumClock3         |          |
| 42 | MatchRecordClock3         | N        |
| 43 | UpdateToHtsIndexClock3    | 99030125 |
| 44 | UpdateToStatusCodeClock3  | P        |
| 45 | ValuePercentClock3        | 0        |
| 46 | UnitValueClock3           | 0.3      |
| 47 | WeightClock3              |          |
| 48 | HTSUOMConvFactorClock3    |          |
| 49 | AddHTSUOMConvFactorClock3 |          |

# 20% US CONTENT - IEEPA FENTANYL FOR CA/MX

- Currently for CA/MX the 20% US Content reporting allows for:
  - Current reporting requirements for CA/MX already have an IEEPA-R exclusion for all CA/MX products. There does not seem to be a benefit to try to claim the 20% US Content for CA/MX and split the tariff lines, but should you want to, this is how it would be broken out.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the Reciprocal Tariff coming after the commodity HTS
  - 99030110 – CA IEEPA-F (0 Value/0 Conversion Factor)
  - 6211431074 – Base (US Content value/0 Conversion Factor)
  - 99030126 – CA IEEPA-R (Non-US Content Value/0 Conversion Factor)
- This is how this will appear on the tariff lines:
  - US Content Portion
    - 99030110 – CA IEEPA-F (0 Value/US Content IEEPA-F Duty)
    - 99030134 – IEEPA-R (Swap Exclusion) (0 Value/US Content IEEPA-R Exclusion)
    - 6211431074 - Base (US Content value/base duty rate/Total Qty Amount)
  - Non-US Content Portion
    - 99030110 – CA IEEPA-F (0 Value/Non-US Content IEEPA-F Duty)
    - 99030126 - CA IEEPA-R (0 Value/ Non-US Content IEEPA-R Exclusion)
    - 6211431074 - Base (Non-US Content value/base duty rate/0 Qty Amount)

# 20% US CONTENT - IEEPA FENTANYL FOR CA/MX

- Sample IMCR
- Make sure the IEEPA-R chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

|                                                 |                      |                            |                       |                      |                    |                      |                         |                       |                     |                         |                    |                     |                     |
|-------------------------------------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|-----------------------|---------------------|-------------------------|--------------------|---------------------|---------------------|
| <input type="checkbox"/> Show Deactivated Rules |                      |                            |                       |                      |                    |                      |                         |                       |                     |                         |                    |                     |                     |
| Add new record                                  |                      |                            |                       |                      |                    |                      |                         |                       |                     |                         |                    | Expand/Collapse All | Show/Hide Filter    |
|                                                 |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index     | Match Hts Number        | Match Hts Number 2 | Match Status Code   | Update To Hts Index |
| ▼                                               | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 160                   | Transactions         | 2025-09-26         | 2099-12-31           | SPLIT-USCON-CA          | CA                    | 6211431074          |                         |                    | N                   |                     |
| Add new record                                  |                      |                            |                       |                      |                    |                      |                         |                       |                     |                         |                    |                     |                     |
| Match Record                                    | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent      | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor | Add HTS UOM Conv Factor |                    |                     |                     |
| <input type="checkbox"/>                        |                      | 99030110                   | P                     | 1                    | 0                  | 1                    | 0                       |                       |                     |                         |                    |                     |                     |
| <input checked="" type="checkbox"/>             | 6211431074           | 6211431074                 | P                     | 2                    | 0                  | 1                    | 0.7                     |                       |                     |                         |                    |                     |                     |
| <input type="checkbox"/>                        |                      | 99030126                   | P                     | 3                    | 0                  | 1                    | 0.3                     |                       |                     |                         |                    |                     |                     |

# 20% US CONTENT - IEEPA FENTANYL FOR CA/MX

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-USCON-CA |
| 5  | MatchCountryOfOrigin      | CA             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 6211431074     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         |                |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99030110       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         | 6211431074     |
| 24 | MatchRecordClock1         | Y              |
| 25 | UpdateToHtsIndexClock1    | 6211431074     |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0.7            |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         |                |
| 33 | MatchRecordClock2         | N              |
| 34 | UpdateToHtsIndexClock2    | 99030126       |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0.3            |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    |                |
| 40 | AddHTSUOMConvFactorClock2 |                |

# 20% US CONTENT - IEEPA FENTANYL FOR BR/IN

- Currently for BR/IN the 20% US Content reporting allows for:
  - IEEPA Reciprocal (IEEPA-R) Duty is required on the Non-US Content portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the Reciprocal Tariff coming after the commodity HTS
  - 99030177 – BR IEEPA-F (0 Value/0 Conversion Factor)
  - 6211431074 – Base (US Content value/0 Conversion Factor)
  - 99030209 – BR IEEPA-R (Non-US Content Value/0 Conversion Factor)
- This is how this will appear on the tariff lines:
  - US Content Portion
    - 99030177 – BR IEEPA-F (0 Value/US Content IEEPA-F Duty)
    - 99030134 – IEEPA-R (Swap Exclusion) (0 Value/US Content IEEPA-R Exclusion)
    - 6211431074 - Base (US Content value/base duty rate/Total Qty Amount)
  - Non-US Content Portion
    - 99030177 – BR IEEPA-F (0 Value/Non-US Content IEEPA-F Duty)
    - 99030209 - BR IEEPA-R (0 Value/ Non-US Content IEEPA-R Duty)
    - 6211431074 - Base (Non-US Content value/base duty rate/0 Qty Amount)

# 20% US CONTENT - IEEPA FENTANYL FOR BR/IN

- Sample IMCR
- Make sure the IEEPA-R chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    |                   |                     | Expand/Collapse All    | Show/Hide Filter |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|-----------------------|---------------------|--------------------------|--------------------|-------------------|---------------------|------------------------|------------------|
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index     | Match Hts Number         | Match Hts Number 2 | Match Status Code | Update To Hts Index | Update To Hts Number 2 |                  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 161                   | Transactions         | 2025-09-26         | 2099-12-31           | SPLIT-USCON-BR          | BR                    | 6211431074          |                          |                    | N                 |                     |                        |                  |
| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    |                   |                     |                        |                  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent      | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor | Addl HTS UOM Conv Factor |                    |                   |                     |                        |                  |
| <input type="checkbox"/>            |                      | 99030177                   | P                     | 1                    | 0                  | 1                    | 0                       |                       |                     |                          |                    |                   |                     |                        |                  |
| <input checked="" type="checkbox"/> | 6211431074           | 6211431074                 | P                     | 2                    | 0                  | 1                    | 0.7                     |                       |                     |                          |                    |                   |                     |                        |                  |
| <input type="checkbox"/>            |                      | 99030209                   | P                     | 3                    | 0                  | 1                    | 0.3                     |                       |                     |                          |                    |                   |                     |                        |                  |



# 20% US CONTENT - IEEPA FENTANYL FOR BR/IN

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-USCON-BR |
| 5  | MatchCountryOfOrigin      | BR             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 6211431074     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         |                |
| 15 | MatchRecordClock0         | N              |
| 16 | UpdateToHtsIndexClock0    | 99030177       |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0              |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         | 6211431074     |
| 24 | MatchRecordClock1         | Y              |
| 25 | UpdateToHtsIndexClock1    | 6211431074     |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0.7            |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |
| 32 | MatchHTSNumClock2         |                |
| 33 | MatchRecordClock2         | N              |
| 34 | UpdateToHtsIndexClock2    | 99030209       |
| 35 | UpdateToStatusCodeClock2  | P              |
| 36 | ValuePercentClock2        | 0              |
| 37 | UnitValueClock2           | 0.3            |
| 38 | WeightClock2              |                |
| 39 | HTSUOMConvFactorClock2    |                |
| 40 | AddHTSUOMConvFactorClock2 |                |

# 20% US CONTENT - IEEPA RECIPROCAL FOR JP AND EU COUNTRIES

- Currently for JP and EU Countries, the 20% US Content reporting allows for:
  - IEEPA Reciprocal (IEEPA-R) Duty is required on the Non-US Content portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the Reciprocal Tariff coming after the commodity HTS
  - 6211431074 – Base (US Content value/0 Conversion Factor)
  - 99030272 – JP IEEPA-R (Non-US Content Value/0 Conversion Factor)
- This is how this will appear on the tariff lines:
  - US Content Portion
    - 99030134 – IEEPA-R (Swap Exclusion) (0 Value/US Content IEEPA-R Exclusion)
    - 6211431074 - Base (US Content value/base duty rate/Total Qty Amount)
  - Non-US Content Portion
    - 99030272 - JP IEEPA-R (0 Value/Non-US Content IEEPA-R Duty either Over/Under 15% based on Commodity Duty Rate)
    - 6211431074 - Base (Non-US Content value/base duty rate/0 Qty Amount)

# 20% US CONTENT - IEEPA RECIPROCAL FOR JP AND EU COUNTRIES

- Sample IMCR
- Make sure the IEEPA-R chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    | Expand/Collapse All |                     | Show/Hide Filter       |  |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|-----------------------|---------------------|--------------------------|--------------------|---------------------|---------------------|------------------------|--|
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index     | Match Hts Number         | Match Hts Number 2 | Match Status Code   | Update To Hts Index | Update To Hts Number 2 |  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 162                   | Transactions         | 2025-09-26         | 2099-12-31           | SPLIT-USCON-JP          | JP                    |                     | 6211431074               |                    | N                   |                     |                        |  |
| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    |                     |                     |                        |  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent      | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor | Addl HTS UOM Conv Factor |                    |                     |                     |                        |  |
| <input checked="" type="checkbox"/> | 6211431074           | 6211431074                 | P                     | 1                    | 0                  | 1                    | 0.7                     |                       |                     |                          |                    |                     |                     |                        |  |
| <input type="checkbox"/>            |                      | 99030272                   | P                     | 2                    | 0                  | 1                    | 0.3                     |                       |                     |                          |                    |                     |                     |                        |  |



# 20% US CONTENT - IEEPA RECIPROCAL FOR JP AND EU COUNTRIES

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-USCON-JP |
| 5  | MatchCountryOfOrigin      | JP             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 6211431074     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         | 6211431074     |
| 15 | MatchRecordClock0         | Y              |
| 16 | UpdateToHtsIndexClock0    | 6211431074     |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0.7            |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         |                |
| 24 | MatchRecordClock1         | N              |
| 25 | UpdateToHtsIndexClock1    | 99030272       |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0.3            |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |

# 20% US CONTENT - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Currently for all other Countries, the 20% US Content reporting allows for:
  - IEEPA Reciprocal (IEEPA-R) Duty is required on the Non-US Content portion of the split tariff line reporting.
  - All other tariffs must apply to both split tariff lines.

Example: Note – This is just a country example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

- IMCR should be filled out with the Reciprocal Tariff coming after the commodity HTS
  - 6211431074 – Base (US Content value/0 Conversion Factor)
  - 99030125 – AU IEEPA-R (Non-US Content Value/0 Conversion Factor)
- This is how this will appear on the tariff lines:
  - US Content Portion
    - 99030134 – IEEPA-R (Swap Exclusion) (0 Value/US Content IEEPA-R Exclusion)
    - 6211431074 - Base (US Content value/base duty rate/Total Qty Amount)
  - Non-US Content Portion
    - 99030125 - AU IEEPA-R (0 Value/Non-US Content IEEPA-R Duty)
    - 6211431074 - Base (Non-US Content value/base duty rate/0 Qty Amount)

# 20% US CONTENT - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Sample IMCR
- Make sure the IEEPA-R chapter 99 comes after the commodity HTS.
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.

☐ Show Deactivated Rules

| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    | Expand/Collapse All |                     | Show/Hide Filter       |  |
|-------------------------------------|----------------------|----------------------------|-----------------------|----------------------|--------------------|----------------------|-------------------------|-----------------------|---------------------|--------------------------|--------------------|---------------------|---------------------|------------------------|--|
|                                     |                      | Rule ID ▾                  | Target                | Start Effective Date | End Effective Date | Match Product Number | Match Country Of Origin | Match Manufacturer ID | Match Hts Index     | Match Hts Number         | Match Hts Number 2 | Match Status Code   | Update To Hts Index | Update To Hts Number 2 |  |
| ▼                                   | <a href="#">Edit</a> | <a href="#">Deactivate</a> | 163                   | Transactions         | 2025-09-26         | 2099-12-31           | SPLIT-USCON-AU          | AU                    |                     | 6211431074               |                    | N                   |                     |                        |  |
| Add new record                      |                      |                            |                       |                      |                    |                      |                         |                       |                     |                          |                    |                     |                     |                        |  |
| Match Record                        | Match Hts Number     | Update To Hts Index        | Update To Status Code | Hts Sequence         | Value Percent      | Multiplier           | Unit Value              | Weight                | HTS UOM Conv Factor | Addl HTS UOM Conv Factor |                    |                     |                     |                        |  |
| <input checked="" type="checkbox"/> | 6211431074           | 6211431074                 | P                     | 1                    | 0                  | 1                    | 0.7                     |                       |                     |                          |                    |                     |                     |                        |  |
| <input type="checkbox"/>            |                      | 99030125                   | P                     | 2                    | 0                  | 1                    | 0.3                     |                       |                     |                          |                    |                     |                     |                        |  |



# 20% US CONTENT - IEEPA RECIPROCAL FOR EVERYONE ELSE

- Sample IMCR Spreadsheet
- This is just an example and subject to change at any time CBP makes updates. Please report the correct tariffs for your scenarios.
- Data is also Transposed for ease in showing – Please make sure your data is horizontal in your spreadsheet as it is downloaded.

|    |                           |                |
|----|---------------------------|----------------|
| 1  | Target                    | Transactions   |
| 2  | StartEffectiveDate        | 9/26/2025      |
| 3  | EndEffectiveDate          | 12/31/2099     |
| 4  | MatchProductNumber        | SPLIT-USCON-AU |
| 5  | MatchCountryOfOrigin      | AU             |
| 6  | MatchManufacturerID       |                |
| 7  | MatchHtsIndex             | 6211431074     |
| 8  | MatchHtsNumber            |                |
| 9  | MatchHtsNumber2           |                |
| 10 | MatchStatusCode           | N              |
| 11 | UpdateToHtsIndex          |                |
| 12 | UpdateToHtsNumber2        |                |
| 13 | UpdateToStatusCode        |                |
| 14 | MatchHTSNumClock0         | 6211431074     |
| 15 | MatchRecordClock0         | Y              |
| 16 | UpdateToHtsIndexClock0    | 6211431074     |
| 17 | UpdateToStatusCodeClock0  | P              |
| 18 | ValuePercentClock0        | 0              |
| 19 | UnitValueClock0           | 0.7            |
| 20 | WeightClock0              |                |
| 21 | HTSUOMConvFactorClock0    |                |
| 22 | AddHTSUOMConvFactorClock0 |                |
| 23 | MatchHTSNumClock1         |                |
| 24 | MatchRecordClock1         | N              |
| 25 | UpdateToHtsIndexClock1    | 99030125       |
| 26 | UpdateToStatusCodeClock1  | P              |
| 27 | ValuePercentClock1        | 0              |
| 28 | UnitValueClock1           | 0.3            |
| 29 | WeightClock1              |                |
| 30 | HTSUOMConvFactorClock1    |                |
| 31 | AddHTSUOMConvFactorClock1 |                |